

Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance  
The Chair

D 307494 04.05.2018

Mr Alex Cobham  
Tax Justice Network  
11 Henry Road  
Oxford OX2 0DG  
United Kingdom

**Subject:** *Invitation to a public hearing organised by the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3) on "The fight against harmful tax practices within the European Union and abroad", Tuesday 15 May 2018, 14.30- 18.00, Brussels, room PHS 1A002*

Dear Mr Cobham,

I was very pleased to hear that you have accepted our invitation to participate at a hearing organised by the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3) on "The fight against harmful tax practices within the European Union and abroad", scheduled for Tuesday 15 May 2018, from 14.30 to 18.00, in Brussels, room PHS 1A002. Please find the programme attached herewith.

Your participation will take place within the framework of a panel on the EU list of non-cooperative jurisdictions for tax purposes. The Members would be interested in your insight on the EU list of non-cooperative jurisdictions and on how it could be improved in your opinion to better combat harmful tax practices.

In order to better prepare the discussion, I would be grateful if you could please reply, preferably before noon of 8 May 2018, to the questions the committee secretariat already sent to you electronically on 30 April 2018 and that you will find annexed thereto.

I would suggest that your initial statement does not exceed 5 minutes. It would be appreciated if you could transmit the committee an electronic copy of your statement in advance. Without objection on your part, both your initial statement and your answers to the questionnaire will be published on the committee's internet site after the hearing has taken place.

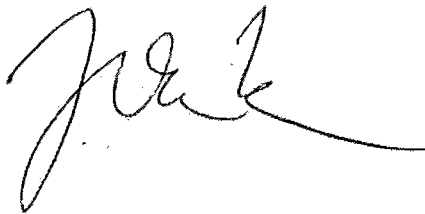
After the opening statements by the panellists, there will be a session of questions and answers with Members. Questions will be asked in slots of five minutes: each question will be put within one minute at maximum, with the remaining time devoted to the answer. If time allows, the Member will have the possibility to ask a follow-up question, without extending the overall five-minute slot.

You are entitled to the reimbursement of your travel expenses and to a daily allowance in accordance with the arrangements specified in the "Rules of reimbursement", a copy of which the committee secretariat has already sent to you electronically together with the relevant forms.

Should you need any additional information or should you have any queries on this hearing, please do not hesitate to contact Mr Francisco Ruiz-Risueño (tel.: +32 2 284 05 61, [francisco.ruizrisueno@europarl.europa.eu](mailto:francisco.ruizrisueno@europarl.europa.eu)) for content-related questions or the Secretariat of the TAX3 Committee ([tax3-secretariat@europarl.europa.eu](mailto:tax3-secretariat@europarl.europa.eu)) for logistic questions.

I remain at your disposal for further discussions on this matter. I thank you in advance for your availability and look forward to welcoming you.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'P. Ježek', with a long horizontal stroke extending to the right.

Petr JEŽEK

Encl.: - Draft programme of hearing of 15 May 2018.

- Questionnaire



**TAX3**

Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance

## **PUBLIC HEARING**

### **"THE FIGHT AGAINST HARMFUL TAX PRACTICES WITHIN THE EUROPEAN UNION AND ABROAD"**

**TUESDAY, 15 MAY 2018**

**14.30 - 18.00**

**Room: Paul-Henri Spaak (PHS) 1A002**

## **DRAFT PROGRAMME**

**14.30 - 14.35    Welcome by the TAX3 Chair**

**14.35 - 16.00    Exchange of views**

- Ms **Emily O'Reilly**, *European Ombudsman* (confirmed) - Transparency of the Council's work in the tax area

**Discussion with TAX3 Members**

**16.00- 18.00    Panel: EU list of non-cooperative jurisdictions: room for improvement?**

- Mr **Valère Moutarlier**, Director, Dir D — Direct Taxation, Tax coordination, Economic Analysis and Evaluation, Directorate General of Taxation and Customs Union, European Commission
- Ms **Elly Van de Velde**, Professor of Tax Law, Hasselt University
- Mr **Alex Cobham**, Chief Executive, Tax Justice Network

**Discussion with TAX3 Members**

**17.55- 18.00    Conclusions by the TAX3 Chair**

## **ANNEX**

### **Questionnaire**

The Council has recently published a list of non-cooperative jurisdictions for tax purposes. This list does not include any EU member state. In January, Tax Justice Network (TJN) published the 2018 edition of the Financial Secrecy Index (FSI). In your opinion, why the TJN FSI lists 41 jurisdictions and the EU lists 9 jurisdictions at the moment? What differences in methodology do you notice? Could you explain the criteria used for the construction of the Financial Secrecy Index (FSI)? How could FSI be used for the implementation of anti-tax avoidance and even anti-money laundering rules in the EU and in the rest of the world?